



HB0243

Oil and gas tax-new production.

Sponsored By: Representative(s) Burkhardt, Harshman and Sommers

AN ACT relating to mine product taxes; providing an exemption for production of crude oil and natural gas in specified price environments and for specified periods; providing limitations on the exemption; and providing for an effective date.

2/12/2020 Bill Number Assigned
2/12/2020 H Received for Introduction
2/14/2020 H Introduced and Referred to H02 - Appropriations 48-9-3-0-0

ROLL CALL

Ayes: Representative(s) Barlow, Blackburn, Brown, Burkhardt, Connolly, Dayton-Selman, Duncan, Edwards, Eklund, Eyre, Flitner, Freeman, Furphy, Gray, Greear, Haley, Hallinan, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen Lloyd, Laursen Dan, Lindholm, Loucks, Macguire, Miller, Northrup, Obermueller, Olsen, Paxton, Piiparinen, Pownall, Roscoe, Salazar, Simpson, Sommers, Stith, Styvar, Sweeney, Tass, Walters, Washut, Wilson, Winter, Zwonitzer

Nays: Representative(s) Blake, Burlingame, Clausen, Clifford, Newsome, Nicholas, Pelkey, Schwartz, Yin

Excused: Representative(s) Clem, Crank, Western

Ayes 48 Nays 9 Excused 3 Absent 0 Conflicts 0

2/20/2020 H02 - Appropriations:Recommend Amend and Do Pass 5-2-0-0-0

ROLL CALL

Ayes: Representative(s) Larsen, Nicholas, Olsen, Sommers, Walters

Nays: Representative(s) Kinner, Schwartz

Ayes 5 Nays 2 Excused 0 Absent 0 Conflicts 0

2/20/2020 H Placed on General File

HB0243HS001/ADOPTED

Page 2-line 17 After "commission" insert "." and delete balance of line.

Page 2-line 18 Delete "(90) day lookback period,".

Page 3-line 7 Delete "eighty dollars (\$80.00)" and insert "seventy dollars (\$70.00)".

Page 3-line 18 After "commission" insert "." and delete balance of line.

Page 3-line 19 Delete "(90) day lookback period,".

Page 4-line 6 Delete "sixty dollars (\$60.00)" and insert "fifty-five dollars (\$55.00)".

NICHOLAS, CHAIRMAN

2/25/2020 H COW:Passed
2/26/2020 H 2nd Reading:Passed
2/27/2020 H 3rd Reading:Laid Back

HB0243H3001/ADOPTED

- Page 1-line 3 After "environments" insert "and for specified periods; specifying the distribution of the additional tax".
- Page 1-line 4 After "gas" insert "in specified price environments and for specified periods".
- Page 1-line 5 Delete "providing a sunset date;".
- Page 1-line 11 Delete "and" and insert ",".
- Page 1-line 12 Delete "through (p) is" and insert "and (o) and 39-14-211(a) are".
- Page 2-line 15 Delete line through "that is drilled" and insert "for which drilling is commenced".
- Page 2-line 16 Delete ", after certification" and insert "and prior to December 31, 2025 as certified".
- Page 2-line 19 Delete "which shall" and insert ". The additional tax under this subsection shall be distributed as provided in W.S. 39-14-211 and shall otherwise".
- Page 3-line 4 Delete "production" and insert "first production from the well".
- Page 3-line 8 After "of" delete balance of line and insert "first production from the well. If the additional tax under this subsection is applicable to a new well based upon the oil or gas price at the time of first production, the tax shall remain in effect for twenty-four (24) consecutive months from the time of first production.".
- Page 3-lines 9 through 11 Delete entirely.
- Page 3-line 16 After "2020" insert "and prior to December 31, 2025 as certified".
- Page 3-line 17 Delete "after certification".
- Page 4-line 3 Delete "production" and insert "first production from the well".
- Page 4-line 6 Delete the House standing committee amendment (HB0243HS001/A) to this line; delete "sixty dollars (\$60.00)" and insert "fifty dollars (\$50.00)".
- Page 4-line 7 After "of" delete balance of the line and insert "first production from the well.".
- Page 4-line 8 Delete "subsection" and insert "If the exemption under this subsection is applicable to a new well based upon the oil or gas price at the time of first production, the exemption".
- Page 4-line 20 Before "immediately" insert "twelve (12) month period".

Page 4-line 21 Delete "twelve (12) month period" and insert "first production from the well".

Page 5-lines 6 and 7 Delete entirely and insert:

"39-14-211. Distribution.

(a) The state treasurer shall transfer the revenue collected from the severance tax imposed by W.S. 39-14-204(a)(i) into the permanent Wyoming mineral trust fund. The state treasurer shall transfer the revenue collected from the severance tax imposed by W.S. 39-14-204(a)(iii), (iii) and (iv) into the severance tax distribution account. The state treasurer shall transfer the revenue collected from the severance tax imposed by W.S. 39-14-204(b) as follows:

(i) Fifty percent (50%) to the common school account within the permanent land fund;

(ii) Twenty-five percent (25%) to the school foundation program reserve account;

(iii) Twenty-five percent (25%) to the legislative stabilization reserve account.". BURKHART, HARSHMAN

2/28/2020 H 3rd Reading:Passed 40-17-3-0-0

ROLL CALL

Ayes: Representative(s) Barlow, Burkhart, Clem, Crank, Duncan, Edwards, Eklund, Eyre, Flitner, Furphy, Gray, Greear, Haley, Hallinan, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen Lloyd, Lindholm, Loucks, Macguire, Miller, Newsome, Nicholas, Northrup, Obermueller, Olsen, Paxton, Simpson, Sommers, Stith, Sweeney, Tass, Walters, Washut, Western, Zwonitzer

Nays: Representative(s) Blake, Brown, Burlingame, Clausen, Clifford, Connolly, Dayton-Selman, Freeman, Pelkey, Piiparinen, Roscoe, Salazar, Schwartz, Styvar, Wilson, Winter, Yin

Excused: Representative(s) Blackburn, Laursen Dan, Pownall

Ayes 40 **Nays** 17 **Excused** 3 **Absent** 0 **Conflicts** 0

3/2/2020 S Received for Introduction

3/2/2020 S Introduced and Referred to S09 - Minerals

3/5/2020 S09 - Minerals:Recommend Do Pass 3-1-1-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Coe, Wasserburger

Nays: Senator Rothfuss

Excused: Senator Biteman

Ayes 3 **Nays** 1 **Excused** 1 **Absent** 0 **Conflicts** 0

3/5/2020 S Placed on General File

HB0243SW001/FAILED (TO ENGROSSED COPY)

Page 1-line 1 Delete "providing an".

Page 1-lines 2 and 3 Delete entirely.

Page 1-line 4 Delete line through "tax;".

Page 1-lines 12 through 14 Delete entirely and insert:

"Section 1. W.S. 39-14-204(a)(iv) and 39-14-205 by creating new subsections (n) and (o) are amended to read:".

Page 2-line 13 Delete "and subsection (b) of this section".

Page 2-lines 15 through 23 Delete entirely.

Page 3-lines 1 through 16 Delete entirely.

Page 5-lines 14 through 22 Delete entirely.

Page 5-lines 1 through 11 Delete entirely. ANDERSON

3/6/2020 S COW:Passed

HB0243S2001/ADOPTED (TO ENGROSSED COPY)

Page 4-line 16 Delete "six (6)" and insert "twelve (12)".

Page 4-line 18 Delete "six (6)" and insert "twelve (12)". BEBOUT

3/9/2020 S 2nd Reading:Passed

3/10/2020 S 3rd Reading:Passed 21-8-1-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Bebout, Biteman, Boner, Bouchard, Coe, Dockstader, Driskill, Hicks, Hutchings, James, Kinsky, Landen, Moniz, Pappas, Perkins, Schuler, Scott, Steinmetz, Wasserburger

Nays: Senator(s) Anselmi-Dalton, Case, Ellis, Gierau, Kost, Nethercott, Rothfuss, Von Flatern

Excused: Senator Agar

Ayes 21 Nays 8 Excused 1 Absent 0 Conflicts 0

3/11/2020 H Received for Concurrence

3/11/2020 H Concur:Failed 15-44-1-0-0

ROLL CALL

Ayes: Representative(s) Clem, Duncan, Edwards, Gray, Greear, Hallinan, Jennings, Laursen Dan, Miller, Piiparinen, Salazar, Styvar, Tass, Walters, Western

Nays: Representative(s) Barlow, Blackburn, Blake, Brown, Burkhart, Burlingame, Clausen, Clifford, Connolly, Crank, Dayton-Selman, Eklund, Eyre, Flitner, Freeman, Furphy, Haley, Harshman, Hunt, Kinner, Kirkbride, Larsen Lloyd, Lindholm, Loucks, Macguire, Newsome, Nicholas, Northrup, Obermueller, Olsen, Paxton, Pelkey, Pownall, Roscoe, Schwartz, Simpson, Sommers, Stith, Sweeney, Washut, Wilson, Winter, Yin, Zwonitzer

Excused: Representative Henderson

Ayes 15 Nays 44 Excused 1 Absent 0 Conflicts 0

3/11/2020 H Appointed JCC01 Members
Representative(s) Burkhart, Connolly, MacGuire

3/12/2020 S Appointed JCC01 Members
Senator(s) Bebout, Biteman, Kost

3/12/2020 H Did Not Adopt HB0243JC001: 25-25-10-0-0

HB0243JC001/HFAILED (TO ENGROSSED COPY)

Delete the following Senate amendments:
HB0243S2001/AE

Further amend the ENGROSSED COPY as follows:

Page 4-line 16 Delete "six (6)" and insert "twelve (12)".

BURKHART, MACGUIRE, BEBOUT, BITEMAN, KOST

ROLL CALL

Ayes: Representative(s) Blackburn, Burkhart, Clem, Edwards, Eyre, Flitner, Furphy, Gray, Hallinan, Jennings, Kinner, Kirkbride, Laursen Dan, Macguire, Miller, Obermueller, Paxton, Stith, Styvar, Sweeney, Tass, Washut, Western, Winter, Zwonitzer

Nays: Representative(s) Barlow, Burlingame, Clausen, Clifford, Connolly, Dayton-Selman, Eklund, Freeman, Greear, Harshman, Larsen Lloyd, Lindholm, Loucks, Nicholas, Olsen, Pelkey, Piiparinen, Pownall, Roscoe, Schwartz, Simpson, Sommers, Walters, Wilson, Yin

Excused: Representative(s) Blake, Brown, Crank, Duncan, Haley, Henderson, Hunt, Newsome, Northrup, Salazar

Ayes 25 **Nays** 25 **Excused** 10 **Absent** 0 **Conflicts** 0

3/12/2020 Pursuant to JR 2-1(c): H Appointed JCC02 Members
Representative(s) Burkhart, Connolly, MacGuire

3/12/2020 Pursuant to JR 2-1(c):S Appointed JCC02 Members
Senator(s) Biteman, Coe, Kost

3/12/2020 H Adopted HB0243JC002: 39-16-5-0-0

HB0243JC002/HADOPTEDSADOPTED (TO ENGROSSED COPY)

Delete the following Senate amendments:
HB0243S2001/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 1 Delete "providing an".

Page 1-lines 2 and 3 Delete entirely.

Page 1-line 4 Delete "the distribution of the additional tax;".

Page 1-line 12 Delete "by creating a".

Page 1-line 13 Delete "new subsection (b),".

Page 1-line 14 Delete "and 39-14-211(a)".

Page 2-line 13 Delete all new language and insert "39-14-205(n)".

Page 2-lines 15 through 23 Delete entirely.

Page 3-lines 1 through 16 Delete entirely.

Page 4-line 22 Delete "and the tax under W.S. 39-14-204(b)".

Page 5-lines 14 through 22 Delete entirely.

Page 6-lines 1 through 11 Delete entirely.

BURKHART, CONNOLLY, MACGUIRE, BITEMAN, COE, KOST

ROLL CALL

Ayes: Representative(s) Blackburn, Burkhardt, Clem, Duncan, Edwards, Eklund, Eyre, Flitner, Furphy, Gray, Greear, Haley, Hallinan, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen Lloyd, Loucks, Macguire, Northrup, Obermueller, Olsen, Paxton, Piiparinen, Pownall, Salazar, Simpson, Sommers, Stith, Styvar, Sweeney, Tass, Walters, Washut, Western, Winter

Nays: Representative(s) Barlow, Blake, Brown, Burlingame, Clausen, Clifford, Dayton-Selman, Freeman, Newsome, Nicholas, Pelkey, Roscoe, Schwartz, Wilson, Yin, Zwonitzer

Excused: Representative(s) Connolly, Crank, Laursen Dan, Lindholm, Miller

Ayes 39 **Nays** 16 **Excused** 5 **Absent** 0 **Conflicts** 0

3/12/2020 S Adopted HB0243JC002: 21-6-3-0-0

HB0243JC002/HADOPTEDSADOPTED (TO ENGROSSED COPY)

Delete the following Senate amendments:

HB0243S2001/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 1 Delete "providing an".

Page 1-lines 2 and 3 Delete entirely.

Page 1-line 4 Delete "the distribution of the additional tax;".

Page 1-line 12 Delete "by creating a".

Page 1-line 13 Delete "new subsection (b),".

Page 1-line 14 Delete "and 39-14-211(a)".

Page 2-line 13 Delete all new language and insert "39-14-205(n)".

Page 2-lines 15 through 23 Delete entirely.

Page 3-lines 1 through 16 Delete entirely.

Page 4-line 22 Delete "and the tax under W.S. 39-14-204(b)".

Page 5-lines 14 through 22 Delete entirely.

Page 6-lines 1 through 11 Delete entirely.

BURKHART, CONNOLLY, MACGUIRE, BITEMAN, COE, KOST

ROLL CALL

Ayes: Senator(s) Baldwin, Biteman, Boner, Bouchard, Coe, Dockstader, Driskill, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Schuler, Scott, Steinmetz, Wasserburger

Nays: Senator(s) Anselmi-Dalton, Case, Ellis, Gierau, Rothfuss, Von Flatern

Excused: Senator(s) Agar, Anderson, Bebout

Ayes 21 **Nays** 6 **Excused** 3 **Absent** 0 **Conflicts** 0

3/12/2020 Assigned Number HEA No. 0097
3/12/2020 H Speaker Signed HEA No. 0097
3/12/2020 S President Signed HEA No. 0097
3/26/2020 Governor Signed HEA No. 0097
3/26/2020 Assigned Chapter Number 155

Chapter No. 155 Session Laws of Wyoming 2020